

had probably over 2 years' notice that position was going to be vacant. I am disappointed to tell my colleagues today that there is still not a permanent head of the GAO. We do not have a Comptroller General. We have someone who is acting. I have great respect for that person; he has done a very good job. But that is not the same as having a permanent head of an organization who is thinking in the intermediate and longer terms about what they hope to accomplish, how they want to run the organization.

I say to my colleagues, both Republicans and Democrats, all friends of mine, I am sure, if you are one of those whose responsibility it is to help select from a list of premier candidates a new Comptroller General, and you have not yet done that in consultation, I might say, with the White House, please get about your business. Get it done. It is profoundly disappointing to me and many others, and I think the American people, to know that the Comptroller General's position has been unfilled for 21 months. That is not fair to the American people, in my judgment. Those responsible ought to get to work and get this done.

One other item I might mention finally is the Congressional Budget Office. I was pleased that the committee report includes an exchange of letters that results from some items I have raised with the head of the Congressional Budget Office, Dr. June O'Neill.

The Congressional Budget Office was putting out information on a monthly and quarterly basis that talked about the surplus in the Federal budget. The law requires them to put out all the information, not just some of the information. And all of the information by law requires them to tell us not just what the so-called unified budget portrays, but what the budget looks like if you do not include the Social Security trust funds, and that is a different number. There is no budget surplus unless you take the Social Security trust funds and bring them over into the operating budget, there is no surplus. It doesn't exist. And so all of these rosy surpluses put out by CBO and used by some of my friends here in Congress to whet their taste for more tax cuts, all these surpluses are just fiction.

We finally have the CBO now putting out numbers that describe, all right, if you use the Social Security trust funds, here is the unified budget surplus. If you don't use the Social Security trust funds, here is the deficit. Every piece of information they put out, I might say, includes a notation that the Federal debt will continue to increase even as on the unified budget they claim there is a surplus. So that in itself will tell you that the American people need to have all of the information.

I think we are making progress there. I know that those who take the unified budget portion of the CBO reports will hire a band that plays fast music and will dance so fast we can

hardly see them in the next couple of months to try to satisfy this appetite to construct a \$50-, \$100-, \$200 billion tax cut bill. First of all, there is no surplus with which to construct that tax cut. And second, my judgment is that one of the first acts with any bona fide and real surplus ought to be to make some payment on that debt, just begin to ratchet that debt down. I have no idea whether the Senator from Utah agrees with that, but I do recall his presentations on the floor of the Senate, with a very interesting chart in which he looked at this fiscal policy in a way that was different from the way anyone else had looked at it.

I do think it would probably be a wonderful signal to the American people if we would take some part, of any future real surplus—not a fictional surplus but a real surplus—and say we intend, during good times, to try to reduce the actual indebtedness.

I just mention that because a lot of what we do relates to what information we have, and when the Congressional Budget Office is putting out information only about the unified budget and ignoring the section of law that requires disclosure of what the budget situation is if you do not use the Social Security trust funds, it, in my judgment, is giving information to people that is making them far more excited than they should be about a surplus that honestly, at this point, does not exist.

Let me mention, finally, we have some very dedicated people who serve this Congress—officers of the Senate and others who run the agencies and departments. I would like to say many of them have testified before our subcommittee. Many of them do outstanding work. They are not often heralded for that work. There is not a lot of information about the work they do. But I know, because we work late hours and spend a lot of time here, they put in a lot of hours. Their employees put in a lot of hours. We are well served by some people who are in public service here who provide staff assistance to the Congress. We should make mention of that.

One of the other agencies I want to mention finally is the Library of Congress. I know Senator BENNETT and I have had talks with Dr. Billington and others who run that wonderful institution. I think it is an institution that has somewhere around 14 million volumes of work. It is, I am told, the largest repository of human knowledge anywhere on Earth.

Just as an aside, I read a speech by the president of IBM. He was talking about what they are doing on storage technology. He said they are, he thinks, on the edge of research breakthroughs sufficient so that, in the not too distant future, they would be able to put all of the works in the Library of Congress—in other words, all of the largest volume of work of recorded human knowledge anywhere on Earth, on a wafer the size of a penny. Pretty remarkable, isn't it?

But the Library of Congress is a wonderful, important treasury of information for this country. We have had the pleasure of working with them on a wide range of issues. I want to especially compliment the work they are doing, digitizing a lot of their records, and the other things that are happening at the Library of Congress.

So let me conclude where I began, to say it is truly a pleasure to work with Senator BENNETT. He is, I think, an outstanding legislator. I hope at some point we can get the bill up. I hope when we get the bill up, we can get the bill passed and get on with this. But as I indicated in response to the Senator from Kansas, the issue he is talking about is not an insignificant issue, it is a real issue and an issue of some importance. As soon as we can find a way to resolve all these issues, perhaps we can get the legislative branch bill to the floor and get it resolved with some dispatch.

Let me thank the Senator from Kansas for his cooperation.

The PRESIDING OFFICER. The Senator from Kansas is recognized.

MARRIAGE PENALTY TAX

Mr. BROWNBACK. Mr. President, I thank my colleague from North Dakota for his statement. I do want to note what is going on here. The leadership on our side is attempting to get the legislative branch bill to the floor for debate. That is appropriate and that is as it should be. I am simply saying, before we give the legislature its money, let's give some American families their money back in a small tax cut. Actually, I think we could do far better than this, but a tax cut that they should have. The leadership, TRENT LOTT, agrees with me on this and is willing to do that.

We have an objection from the other side of the aisle. The Democrat side of the aisle is not willing to let us take this bill up at this time.

The majority leader is in agreement and wants to do this, wants to have a vote on this particular bill. We cannot get agreement from our Democrat colleagues to agree to vote on this bill. The irony of that is, I think, if we were able to get it up for a vote, there would be a number of my Democrat colleagues who would agree that we should do away with the marriage tax penalty. This is a ridiculous notion, way out of step with all of our rhetoric, way out of step with the rhetoric of everybody running for public office in America, talking about the need to support family and family values.

We tax families more than we do people who are not in a family situation—not that we should penalize those either, but this should just all be level. Many of my colleagues on the Democrat side of the aisle, I am convinced, would vote for this. But we are being blocked by my Democrat colleagues from being able to take this up for a vote on a legislative branch bill, and I

am just not willing to concede that we should not vote on this issue at this point in time when we are running budget surpluses—that we should just say, OK, we will fund the legislature, we will fund all the operations of these fine institutions, but we are going to keep taking more money from married couples who make between \$25,000 and \$75,000 a year. We are going to penalize them \$1,400 a year, on average, while the legislature gets their money and while the Democrat side of the aisle objects to this being voted on.

I do not think that is right. I do not think we ought to do that, particularly in light of what we know our financial situation to be. We can do this. It should be done. We used to do it. We used to treat married couples the same as single filers up until 1969. We treated them the same at that point in time. Then, at that point in time, we created the imbalance situation, to where married couples are taxed more.

I do not know how many people recognize just how this works, because it is not even all married couples who are taxed more. The National Center for Policy Analysis, in a February 1998 policy background paper, puts it this way. They say:

A marriage penalty results when a married couple pays more for taxes by filing jointly than each could be if each filed as a single person.

That was the feature we talked about earlier—some economists—a man and a woman, economists, who each year at the end of the year divorce, file separately, retain the extra money, have kind of a special party, honeymoon, and then marry again the first of the year. That is just each year they do this to take advantage of this situation, which is ridiculous, that the Tax Code would actually encourage that.

A couple files the marriage penalty only [only] when both spouses have earned income.

Is that fair, that we only do this when both spouses have earned income? A large percentage of married couples, where both spouses work, work because they have to; they have to, to make ends meet, when you have a national effective tax rate—national, State, local—of 40 percent, and you have one spouse work to pay taxes and the other spouse work to pay for everything else. So we have, in this country, again because of tax policy, in many respects—we force both couples to work, whether or not they really want to, in their family arrangement. That is their choice of what they decide to do.

But this marriage tax penalty then, to add insult to injury again, only applies when both spouses have earned income—only when both of them are working. Does that make any sense for a tax policy in America? Does that make any sense for struggling families at all? I think my Democrat colleagues ought to want to vote on that sort of issue.

Single earner couples never pay a penalty; in fact, always get a bonus from the Tax Code.

Single earner couples never pay a penalty; in fact, always get a bonus from the Tax Code, paying less taxes than they would pay as singles.

This is single-earner couples. Is that good tax policy either? Is that the way we should be? I think my Democrat colleagues would want to vote on an issue like this. We are talking about returning a portion and not spending more in deficit and not hurting Social Security reform or saving Social Security. We can still save Social Security. You don't have to pick between marriage and Social Security on this. CBO says we will have \$520 billion in surpluses over the next 5 years. We can help pay down the debt, we can support marriage, and stop this ridiculous tax on marriage, and we can save Social Security. Those are doable in the current situation we are in. Why on Earth would we not want to vote? Why on Earth would my Democrat colleagues be blocking us from voting on this particular issue that is so important?

And, finally, we can help match our rhetoric to our actions on how important family values are. We need to do those things. They show, in this National Center for Policy Analysis backgrounder piece, just how this issue works.

The marriage penalty fundamentally results . . . [and they have charts in here] "Percentages of couples with marriage penalties and bonuses."

I note it only applies to two-wage-earner families that you get the marriage penalty, which I think is wrong. But what happens is, when you hit into this penalty category, this is when you have two-wage-earner families making between approximately \$20,000 a year and \$75,000 a year, hit this penalty category, this tax increase category.

Think about that. How many people in America would be impacted then by that? We are talking about two-wage-earner families making combined between \$20,000 and \$75,000 a year. That is a lot of people. It is an estimate that is affecting 21 million American families. That is just the two-wage earners. It is not the other children associated with the families who are getting this huge tax hit that on average is \$1,400.

Maybe some people don't think \$1,400 is very much money. It is a half-a-year car payment for some people. It is a wrong signal to everybody. Whether you agree or disagree that this is very much or very little, it is the wrong signal to send at this time of such struggle that we are having taking place in America. It just hits that category of people.

Mr. DORGAN. Mr. President, will the Senator from Kansas yield for a brief question?

Mr. BROWNBACK. Yes, I will.

Mr. DORGAN. I did not intend to interrupt the Senator from Kansas, I think, three times. He doesn't understand why the Democrats object to a vote on this. Does the Senator under-

stand, the Democrats, as he characterized it, are not objecting to a vote on this? The objection is to a unanimous consent request that says there would be a vote on what you are proposing, but no one on this side of the aisle would be allowed to present alternatives for a vote.

We have a couple of people in the Cloakroom, I am told, who want to offer tax amendments as well, if you want to have a vote on tax amendments on the legislative branch bill.

It is not a case of Democrats objecting to a vote on your bill. I want people who might be listening to the debate to understand that. The unanimous consent request would say, let us have a vote on yours, but prevent anybody else from offering anything. Obviously, we have some folks who object to that.

Mr. BROWNBACK. And, obviously, then the reason I am not getting a vote on the tax penalty is your objection to this.

Mr. DORGAN. No, no—

Mr. BROWNBACK. My point in making that is to say we have a real situation here, well known, extraordinarily documented, and we have the ability to pay for it. And before we pay ourselves in the legislative branch bill, let's pay the American families a little something. That seems to me to make eminent sense of something we should do.

I also further note, if I can—

Mr. BENNETT. Mr. President, will the Senator yield for a question?

Mr. BROWNBACK. I will in just a moment.

We spent 4 weeks on the tobacco legislation. We spent lots of time on other things in which I know the Senator from North Dakota was deeply interested. We gave lots of folks lots of floor time. Have we voted on any tax cuts yet for the American public? We have voted on a lot of tax increases. I think it is time we start saying it is time to give the people back a little bit of money. I would like to see married couples get it back first.

I will yield for a question.

Mr. BENNETT. I want to make one quick clarification. The Senator made a comment that before we pay ourselves, and there are many people who believe that pay for Members of the Senate is included in the legislative branch appropriations bill. I want to make it clear that it is not. The legislative branch bill is pay for the staff, pay for the agencies connected with the legislative branch, but Members' pay is not here. If we do go to the legislative branch appropriations bill, it will not deal with pay for Members of Congress.

Mr. BROWNBACK. And I stand corrected on that issue. That is correct, and I did misspeak on that point.

Mr. DORGAN. Mr. President, if the Senator will yield further.

Mr. BROWNBACK. I appreciate my colleague from Utah for pointing that out. That was a misstatement on my part.

Mr. DORGAN. Mr. President, will the Senator yield further for a question?

Mr. BROWNBACK. Yes. I do want to show what is paid for in the legislative branch appropriations bill then as well.

The PRESIDING OFFICER. The Senator is recognized for a question.

Mr. DORGAN. I appreciate his courtesy. I just observe, however, I don't want him to skip over this point. The point isn't that somebody on one side of the aisle in the Senate is objecting to what you are doing. If there is intended to be a debate about tax policy on this bill, I expect the Senator from Kansas would fully understand, in the name of fairness, that it wouldn't be just his amendment that would be in order to be offered, but that there would be others, probably on both sides of the aisle, who would want to weigh in with their particular amendments.

The objection is to the unanimous consent request that would say you get to offer your amendment but no one else gets to offer their ideas on the subject of taxation. I hope that when you characterize this, it is not to characterize it as something that the Democrats are unfairly trying to do, because that is not the case. The objection is to allowing you to offer your amendment but preventing anyone else from offering their amendment on the tax issue.

In conclusion, I expect we will have a very substantial and lengthy debate on the issue of tax reform and tax changes and tax cuts perhaps in the month of September. At least that is the way it is shaping up. I want to make sure this is characterized fairly. I don't believe the Senator was being fair to us when he was saying we object to your amendment. That is not what we object to. We object to a process that says you can offer yours but no one on this side can offer their amendments on the subject of taxation. I appreciate the courtesy.

Mr. BROWNBACK. Mr. President, I appreciate the point. I still fundamentally disagree with it. If we are talking about the issue of fairness, we spent 4 weeks talking about raising taxes on tobacco and working Americans. I don't know how many people were arguing at that time, "OK, if we spent 4 weeks on that then we ought to talk 4 weeks about tax cuts."

I have only been standing here an hour or two. We spent 4 weeks talking about raising those taxes, vote after vote. Some of the things in that policy area I thought were making some legitimate points about how we should try to cut back on teen smoking—which I do not support; nobody supports teen smoking—and how we can get at it. If we are going to talk about fundamental fairness, we did spend 4 weeks on that particular topic and much of it centered around how we raise taxes.

I am talking about on this particular bill, because we are short on the Legislative Calendar, let's talk about a tax cut. We are not getting a vote on that. We are being blocked from getting a vote on a very serious tax policy problem at a very important time in our country.

There was a poll of the American public about what they are most concerned about today. Consistently, people have been getting more and more concerned about what is happening to the values of this country, what is happening to us. While I don't think this body at all can control that sort of, "Hey, here's what's happening across a civil society in America," we can send signals, and we do send signals regularly.

When we had the welfare reform bill, we said in the welfare reform bill, "OK, if you're an able-bodied person and you can work, after 2 years, you are going to have to work. If you can do that, we are going to make you do that." We sent a signal from here.

Do you know what is happening in Kansas because of that? We have a welfare roll reduction of nearly 50 percent. I met with a number of people who were on welfare for a long period of time. They said to me, "This is a wonderful change. You forced me off it. Welfare was like a drug that I was hooked to. You made me get out and work, and I feel better about it."

A 50-percent reduction, and the people who were on it feel better about where they are today. It was a signal. One can say, "Well, we didn't really change that much of welfare reform policy." I think we did change a substantial amount, and we sent the right signal.

With this, Mr. President, we are sending all the wrong signals. We are saying that if you are a two-wage-earner family, you have to pay more in taxes. If you make between \$20,000 and \$75,000, I am sorry, you have to pay more in taxes. It is the wrong signal. It sends a bad signal. It needs to be corrected, and it can be corrected.

We are on the legislative branch appropriations bill. As the Senator from Utah had noted, this does not include the salaries of individuals who serve in this body, and I misstated that. These are some of the things that it does fund: It funds the operations of Congress. People can see the Superintendent's shops, the various things we fund here, and directory of services we have here.

The only reason I am pointing this out is that this is basically running this institution, some of which I am wondering why we don't have contracted out or privatized myself. My point in raising this is, I think before we pay these, we ought to give more back to families to operate their budget, a mere \$1,400.

I talked some about the groups who support this elimination of the marriage tax penalty. I noted, too, I hope my colleagues from both sides of the aisle, when we get a chance to vote on this, will be supportive of this.

I think it is important that people understand how this problem works and when it went in place and what we can do about it.

I have cited the Congressional Budget Office before on this particular problem where they are noting:

The Federal income tax law generally requires married couples filing a joint tax return based on combined income of husband and wife. As a result, husbands and wives with similar incomes usually incur a larger combined tax liability than they would if they could file individually. At the same time, spouses who have markedly different incomes but file as a couple generally face smaller tax bills than they would if they were single.

Is that good tax policy? Is that right?

Those two possibilities often referred to as "marriage penalties" and "bonuses" result from the conflicting goals of a tax system that attempts to balance fairness between married and unmarried couples among married couples and among taxpayers with differing incomes.

OK. So we have had a conscious policy here toward marriage for some period of time. My problem is, why do we penalize a certain group in here, that is, middle-income individuals, struggling greatly in this system, and we actually have this as a policy? This is according to CBO. This is a policy, and we enacted it into law in Congress in 1969—before I was here, the year of Woodstock, the year of putting a man on the Moon. I do not know if there was a signal that was sent at Woodstock that we ought to do these sorts of things, but it went into place then.

Under the 1996 tax law, married couples could face a Federal tax bill that was more than \$20,000 higher than the amounts they would pay if they were not married and could file individual tax returns, whereas, other couples may find that filing a joint tax return reduces their tax bills by more than \$4,000.

Now, surely my colleagues on the other side of the aisle would want to redress this issue. And I appreciate the Senator from North Dakota saying, "Well, we're not opposed to it. We just want to raise a whole bunch of other tax bills." What we are trying to do with this is to direct and correct the very narrow wrong that applies to 21 million American families.

I would hope my colleagues on the other side of the aisle would say that is not something we need trading material for, that "We will trade you that if you will let us bring up the Patients' Bill of Rights," or some other issue. Or as the Senator from Kentucky said, he wanted to do away with the marriage bonus, which I have a problem with. I do not want to raise those taxes on individuals. I do not think that most people on the other side of the aisle would say we need to trade this back and forth.

Why couldn't we just get a consent from them that we would vote on this amendment? Yet, that is the problem I am having, not being able to get consent from Democrat colleagues on this particular issue that we would be able to get a vote on this item.

I am willing to have a vote on Senator FORD's proposal that we do away with the marriage bonus, which I do not agree with. I will not vote with the Senator, but I certainly am willing to agree that we have a vote on that particular issue. But I do not see why we

would disagree. I do not see why we would have this particular problem at this particular time and in this debate.

Let me cite some other materials that people are working with about the particular problems that families are having.

CBO again:

The various ways of defining marriage penalties and bonuses—one broad measure indicates that more than 21 million married couples—

Twenty-one million married couples; so there are families associated with those married couples—

paid an average of nearly \$1,400 in additional taxes in 1996 alone—

So \$1,400 per couple—

because they must file jointly, whereas, another 25 million found that the benefits of filing jointly decrease their tax bill an average of \$1,300.

I am glad that people got the decrease on the 25 million. I see no reason why we should penalize the other 21 million.

Marriage penalties totaled about \$29 billion in 1996.

The marriage penalty—listen to this—\$29 billion was the size of the marriage penalty in 1996. So \$29 billion. That is a negative signal of gigantic proportion that we are sending across this Republic and across this country, if we do not deal with this issue. And it is of importance that we deal with it now while we have so few legislative days that remain.

I want to quote some people, what working Americans are saying about the marriage penalty as they grow more and more informed about the marriage penalty.

This is a gentleman from Union, KY. He said this:

Before we set a wedding date, I calculated the tax implications.

There is a scary notion, that before you get married that a person is going to actually calculate their tax implications to it. I hope more people do not do that.

Since we each earn in the low \$30,000s, the federal marriage penalty was over \$3,000.

This is a gentleman in Union, KY. The marriage penalty was over \$3,000.

He notes:

What a wonderful gift from the IRS!

What kind of gift is that? What kind of message is that? What kind of signal is that? It is money that ought to be returned. I encourage people listening and watching—why don't you figure out what your own marriage penalty is to see how you are going to be impacted if we are able to get this change and get a vote on it from our colleagues on the other side of the aisle, if they will let us vote on it?

This is Bobby and Susan from Marietta, GA, who raised this issue. They said this quote:

When we figured out our 1996 tax return . . . we figured what our tax would be if we were just living together instead of married.

Now, that is not a very good notion either that we want to encourage with the tax policy.

They said this:

Imagine our disgust when we discovered that, if we just lived together instead of being married, we would have saved an additional \$1,000.

That is the signal we wanted to send to Bobby and Susan from Marietta, GA?

"Imagine our disgust when we discovered that, if we just lived together instead of being married, we could have saved an additional \$1,000."

I am standing here thinking, now, is that the signal we wanted to send to them? How many married couples actually figure what their taxes are and say, "You know what? The Federal Government is telling us not to get married. Maybe we should not get married, then, if that is the signal that they are sending to us. And we are going to either pay a penalty of \$1,000 for getting married, or we can continue to live together. Now, should we pay that penalty or should we just live together?"

Bobby and Susan said they figured it was, for them, going to be an additional \$1,000 in taxes.

Listen to this quote:

So much for the much vaunted 'family values' of our government. Our government is sending a very bad message to young adults by penalizing marriage this way.

Here are people that actually sat and figured it out. And people do figure these things out. And they do see the signals that are being sent, and they do respond. Fortunately, a lot of people know that these are wrong signals, and then they do not act accordingly. But they do respond to those things.

Here is Sharon from Indiana, what she said. This is a good one.

I can't tell you how disgusted we both are over this tax issue. If we get married not only would I forfeit my \$900 refund check, we would be writing a check to the IRS for \$2,800.

So she forfeits a \$900 refund check. And she would be writing a check to the IRS for \$2,800.

Darryl and I would very much like to be married . . .

"Darryl and I would very much like to be married."

and I must say, it broke our hearts when we found out we can't afford it [when they found out they could not afford to be married because of the tax policy of this country].

Now, isn't that something we ought to deal with posthaste? Isn't it something we ought to say right now, let us have a vote on this so we can send the right sort of signal to Sharon and Darryl in Indiana and to Philip in Union, KY, and Bobby and Susan in Marietta, GA? They said: "We can't afford to get married because of the Federal tax policy."

This is a gentleman from Columbus, OH.

I am engaged to be married [he says] and my fiancée and I have discussed the fact that we will be penalized financially. We have postponed the date of our marriage in order to save up and have a 'running start' in part because of this nasty, unfair tax structure.

"Nasty, unfair tax structure."

Those aren't quite the type of words that we use in the Senate all the time. But he has calculated, figured it up, and said, "Well, OK, I want to get married, and we want to do a lot of things as a family, but the first thing we have to do is pay more in taxes."

Is that the sort of policy that we want to send forward? Is that the sort of thing that we want the American public to look at and to hear about? Is that the sort of thing that we want to support as a policy, as a family values policy of this Congress?

Here is Christopher from Baltimore, MD:

I am a 23-year-old and a marriage penalty victim for four years now. I am a union electrician who works hard to put food on the table to take care of my family.

Then he asked the simple question, "Why is the government punishing me just because I'm married?"

Why are we? Why aren't my Democrat colleagues willing to let me have a vote, let us have a vote, on a bill that most of them would support, as well, to do away with the marriage tax penalties? Are they just fearful we will give the American public back some of their money and will direct it to families who need it the most, young families just starting out, union electricians, who want a little bit more of their tax money back?

Two-wage-earner families is who this tax is actually targeted toward. We are actually taxing them more. Aren't we concerned about two-wage-earner families struggling heroically? This is a great direct shot at helping them build their family units.

Why won't my colleagues from the other side of the aisle let us vote on this? Let's just have a vote on this and see. I would think we would have a lot of people support it. Don't block this vote.

Scott from Palmdale, CA:

If you want more of something reward it; if you want less punish it monetarily.

That is a basic principle that is used in the Tax Code frequently.

If you want more family units, reward them financially. Then maybe the statistic will drop that says 70 percent of divorces are due to money challenges.

That is a pretty fundamental principle on this basis of how we run this Government.

We have places that we can send signals out there. We can send signals out through legislation, we can send signals through regulation, and we can send signals through tax policy in this country. The tax policy in this country is that if you tax something more, you will punish it; if you tax something less, you will reward it. We are actually taxing two-wage-earner families more. And do we ask them to get less of that—is that what we are asking to get less of?

This is Christopher, from Fairfield, OH:

One of the biggest shocks my wife and I had when deciding to get married was how

much more we would have to give to the government because we decided to be married rather than live together.

Here are people, figuring, calculating, looking and saying: OK, now what will we do here?

It does not make sense that I was allowed to keep a larger portion of my pay on a Friday and less of it on a Monday with the only difference being that I was married that weekend.

That is pretty succinct, as well.

The only difference was that I was married that weekend.

From Andrew and Connie from Alexandria, VA—real close:

We grew up together and began dating when we were 18. After dating for three years we decided that the next natural step in our lives together would be to get married. I cannot tell you the joy this has brought us. I must tell you that the tax penalty that was inflicted on us has been the only real source of pain that our marriage has suffered.

So here is a couple that dated for 3 years, when they were 18 they started dating—much joy; the only pain that has been inflicted is the tax increases that they suffered for getting married.

Here is Andrew, from Greenville, NC:

It is unfortunate that the government makes a policy against the noble and sacred institution of marriage. I feel it is unfortunate that it seems to hit young struggling couples the hardest.

That is great Greenville, NC.

If you look at the category of those hitting the marriage tax—and, again, I refer to the chart from the National Center for Policy Analysis—it is couples making, combined, \$20,000 and \$75,000 of earned income, two-wage-earner couples in that category, frequently young, married couples, starting their family. So that while this tax penalty actually hits 21 million married couples, it is hitting far more in the way of children. It is hitting young children at some of the most vulnerable times in their lives.

This is something that really was one of the most perverse signals we could possibly send. It is directed mostly at younger couples. It is when they are starting their families. It is at a time when people are deciding to get married or not to get married, and we send this perverse tax signal that you have to send more money that you are making to the Federal Government. If anything, we should be sending them a bonus at that particular point in time.

Why won't my Democratic colleagues let us vote on this? Why won't they let us do this? That just doesn't seem to make sense, why they wouldn't let us vote on this narrow issue. On the issue of fairness, they say we need to bring up other tax policy issues. We brought up a lot of tax increase issues. We are finally talking about a tax cut issue. We should be willing and able to vote on this sort of issue now.

This is Thomas, from Ohio. He writes:

No person who legitimately supports family values could be against this bill [that is, to eliminate the marriage tax penalty].

No person who legitimately supports family values could be against this bill. The

marriage penalty is but another example of how in the past 40 years the federal government has enacted policies that have broken down the fundamental institutions that were the strength of this country from the start.

I don't know how any more clearly you could put that as an issue. Why would we continue to propound that? We may have somewhere around 30 or 40 legislative days left in this Congress.

My point in bringing this up at this point in time is, we aren't having a lot of chance to be able to correct wrongs on other bills other than appropriations that are moving through the legislative body. We have to move appropriations bills through. We should move appropriations bills through. We will not be getting a lot of these other issues up—tax policy, particularly dealing with this most onerous tax on married couples, marriage tax penalty. Why won't we deal with this now? We are trying to deal with it on the legislative branch appropriations bill, as well. This is a good vehicle to deal with it. It funds the institutions of the Congress here. So we are saying let's deal with this one now on this short legislative calendar that we have while we have the resources to be able to do it.

This is Sean, from Jefferson City, MO. He wrote this:

I think the marriage penalty is a major cause of the breakdown of the family here in the U.S.

He is citing it as a major cause of the breakdown of the family here in the United States.

[Ending it] would cut down on the incidence of cohabitation by unmarried couples and give more children two-parent families where there is a real commitment between the parents.

I am not certain about what he said earlier, but I think it is the proper signal for us to send to families, particularly the young and struggling ones.

From Houston, TX:

If we are really interested in putting children first, why would this country penalize the very situation, marriage, where kids do best?

A lot of single parents struggle heroically to raise children, and we don't want to penalize them. The amendment I want to put forward does not penalize them. It does not penalize them. It simply says a two-wage-earner married couple, earning between \$20,000 and \$75,000, you shouldn't penalize either. When parents are truly committed to each other through their marriage vows, their children's outcomes are enhanced.

That is Gary and Carla from Houston, TX.

This couple from New Castle, VA:

I am a 61-year-old grandmother, still holding down a full-time job and I remarried 3 years ago.

This is astounding.

I had to think long and hard about marriage over staying single as I knew it would cost us several thousand dollars a year just to sign the marriage license. Marriage has become a contract between two individuals and the Federal Government.

In this lady's estimation, from New Castle, VA:

Marriage is a contract between two individuals and the Federal Government.

She had to think long and hard about whether to stay single or get married because she couldn't afford the taxes. That is an extraordinary situation and ought to be corrected as soon as possible.

Here is from Chicago, IL:

We read that representative Jerry Weller of Illinois is one of a group of sophomore legislators pushing for an end to the marriage penalty. We do not believe this effort should be a partisan effort and strongly feel that members of both parties should join together to right this wrong and that Congress should do it quickly.

Well, that is what we are trying to do here today, and to do this quickly. It should be done. It can be done. We need to do it. We need to do it on this vehicle. That is why we are putting this forward now.

This is from Pennsylvania:

My wife and I have actually discussed the possibility of obtaining a divorce, something neither of us wants or believes in, especially myself, simply because my family cannot afford to pay the price.

Is that a horrendous statement to have from Jeffrey in Pennsylvania?—keeping the names somewhat anonymous.

My wife and I have actually discussed the possibility of obtaining a divorce, something neither of us wants or believes in, especially myself, simply because my family cannot afford to pay the price.

My goodness, that is something we just have to collect. This is the Ottawa Daily Times.

According to Edward McCaffery, a law professor at the University of Southern California and California Institute of Technology and author of "Taxing Women," in an article in the University of Chicago Press:

The marriage penalty is essentially a tax on working wives, because the joint filing system compels married couples to identify a primary earner and a secondary earner, and usually the wife falls into the latter category. Therefore, from an accountant's point of view, the wife's first dollar of income is taxed at the point where her husband's income has left her.

Or that can be reversed to the category where the wife's income exceeds the husband's.

If the husband is making substantially more money than the wife, the couple may even conclude that it is not worth it for the wife to earn income. In fact, McCaffery's book details the plight of one woman who realized her job was actually losing money for her family.

Her job was actually losing money for her family. Now, that is a horrid situation that is taking place. This is in the book, "Taxing Women," by Edward McCaffery, a law professor at the University of Southern California and the California Institute of Technology.

This next one is from the Ottawa Daily Times:

You try and be honest to do things straight, and you get penalized for it. That's just not right.

That was from Illinois.

I don't know how better to summarize it than how the people across

America have summarized it in these particular voices from across the country. Those are pretty good summaries. It raises the point of why I am so adamant that we need to deal with this issue now. I cannot understand why my Democrat colleagues want to block this issue—even under some notion of the fairness of them having a tax bill and us having a tax bill. I can't believe they would be opposed to this tax bill, which is on two-wage-earner families. I don't see this as a Republican or Democrat issue. This is an American issue, an issue of family values, which we all support, and we have very few legislative days left to deal with it. It needs to be dealt with now.

What could couples do with this money if they had the \$1,400 that the average couple currently pays? Some people would do different things. They could pay electric bills for 9 months averaging \$103 a month. They could pay for 3 or 4 months of day care if they had that \$1,400 back—in some places it is higher, and in some it is lower. They could pay for a 5-day vacation to Disneyland if they wanted to with that \$1,400. A package rate concludes a double room, a Disneyland hotel, and entry into the entertainment park for mom, dad, and two kids. I think that is a much better place to put this money, if people would just take off to Disneyland with their family in tow. I don't know if those rates still apply or not. Or they could make four or five payments on a minivan, which average \$300 to \$350 a month. It seems everybody needs a minivan anymore. Or they could eat out 35 times in a restaurant, with the meals averaging \$40. They could buy 1,053 gallons of gasoline at \$1.33 a gallon. They could purchase 1,228 loaves of bread, with an average loaf costing \$1.14.

Now, ask anybody here, should these married couples spend the money on those things, or should they send it to us in penalty? I think they have better places to be able to put their own resources. So that is why I am so adamant that we not go on to this spending bill until we help American families with their spending. The ability to pay 9 months of electric bills is important.

I don't intend to just occupy my colleagues' time with this. This is an important issue that I think needs to be raised, and it needs to be seen, and it needs to be heard. There hasn't been a whole lot of discussion on this particular issue. I see other colleagues, and I would be willing to let them speak if they desire. I don't want to block them. I do want to raise this issue of consciousness across the American public on this particular issue of the marriage penalty. That is why I have been talking on this point and why I raise it on this legislative branch appropriations bill.

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER (Mr. FRIST). The Senator from Minnesota.

Mr. GRAMS. Mr. President, I ask unanimous consent to speak for 20 minutes.

Mr. BROWNBACK. Reserving the right to object, and I will not object.

I ask unanimous consent that, after the Senator's 20 minutes, I retain the floor.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

The Senator from Minnesota is recognized.

Mr. GRAMS. Mr. President, first, I want to take a couple of minutes, Mr. President, to compliment my colleague from Kansas on what he is doing in talking about this marriage penalty and advocating more tax relief for American families. He has done a great job. I agree with him wholeheartedly, because when you look at the marriage penalty, bottom line, this is an unfair tax that has been imposed on something like 21 million couples in this country. It penalizes them for actually being married rather than encouraging and supporting the institution of marriage. We have a Tax Code that actually penalizes couples if they get married.

A couple of months back, President Clinton was asked a question about the marriage penalty. I believe he admitted that it was unfair. Then he was asked, "Why don't we get rid of it?" The bottom line is that Government somehow cannot get along without this money. It is \$29.1 billion a year, I believe. The Government can't get along without that money. Somehow families can get along without it, but the Government can't. Nobody calls up the families and says: If we have this unfair tax, are you able to get along without the money? Nobody calls the families. They just have to do more with less, or get along without it. The bottom line is that, in our Tax Code, somehow our Government is willing to collect taxes unfairly. I agree with the Senator from Kansas that families can make much better use of this money, as we have been advocating for so long, in reducing the taxes. I strongly support his efforts today in talking about the elimination of the marriage tax penalty. I just wanted to support him on that.

SOCIAL SECURITY'S COMING CRISIS

Mr. GRAMS. Mr. President, as the Senate continues its work on the spending bills for the next fiscal year, I rise today to speak about an issue that threatens the financial future of this nation: a disaster-in-the-making that jeopardizes our ability to fund any of the important discretionary spending programs we now debate, such as education or medical research. I rise to speak about the coming crisis of the Social Security program.

In my last remarks on this subject before this Chamber, I discussed the history of the Social Security program.

Specifically, I talked about how hastily Congress passed the Social Security Act, how poorly the program was designed, and how fallacious its finance mechanism was. A Social Security crisis was inevitable—and arrived in the late 1970's, when the program began running a deficit and Congress raised taxes to shore it up. President Carter claimed Social Security would remain solvent for another 50 years. Just five years later, Social Security was facing another near-term insolvency. That time, after again raising taxes, Congress claimed the system would remain viable for 75 years.

Yet, here we are again.

Mr. President, as with the previous two crises, the coming retirement crisis is real. All the socioeconomic data suggest it is approaching. Both the government and private sectors are projecting the future insolvency of the Social Security program.

However, unlike the last two crises, the coming crisis will have a profound and devastating impact on our national economy, our society, and our culture unmatched by any we have faced since the founding of this Nation.

Despite all the evidence to the contrary, some Washington politicians continue to sing the "don't worry, be happy" refrain. Social Security is not in crisis, they say—it is not broken and will not go bankrupt. All it needs are a "few minor adjustments" to fix its problems.

Therefore, many of our constituents have only heard the good news and the happy talk: that Congress has balanced the budget for the first time in nearly 30 years and that the Congressional Budget Office projects surpluses growing to \$140 billion within a decade. All of this good news is complemented by the fact that the Social Security Trust Fund boasts an asset balance that tops \$600 billion and is expected to run surpluses for the next 13 years. And so the Social Security Administration passionately contends that Social Security benefits will always be there for everyone.

Insisting that the Social Security crisis is not real—that we are in better financial shape today than ever before—is like telling the captain of the *Titanic* the waters are clear, with no threat of icebergs, and the ship should proceed full speed ahead.

That is "The Big Lie," Mr. President, and if we fall for that rhetoric, there is nothing but icebergs ahead for Social Security. For starters, the Social Security program's \$20 trillion in unfunded liabilities have created an economic time bomb that threatens to shatter our economy. In addition, the declining rate of return of Social Security contributions means the system will be unable to meet the expectations of future retirees, who seek in retirement the same financial security they enjoyed in the workplace.

Beginning in 2008, 74 million baby-boomers will become eligible for retirement and the system will begin to collapse. From that point on, we will have